SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

SENATE SUBSTITUTE FOR

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1106

96TH GENERAL ASSEMBLY

2012

4666S.04T

AN ACT

To repeal sections 50.332, 52.010, 52.320, 54.033, 54.330, and 115.342, RSMo, and to enact in lieu thereof six new sections relating to certain public offices that have statutory bond requirements.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 50.332, 52.010, 52.320, 54.033, 54.330, and 115.342, RSMo, are

- 2 repealed and six new sections enacted in lieu thereof, to be known as sections 50.332, 52.010,
- 3 52.320, 54.033, 54.330, and 115.342, to read as follows:
 - 50.332. [Each county officer] In all counties [except first class counties having a charter
- 2 form of government] of the first, second, third, and fourth classes, and in any county with
- 3 a charter form of government and with more than two hundred thousand but fewer than
- 4 three hundred fifty thousand inhabitants, each county officer may, subject to the approval
- 5 of the governing body of the county, contract with the governing body of any municipality
- 6 located within such county, either in whole or in part, to perform the same type of duties for such
- 7 municipality as such county officer is performing for the county. Any compensation paid by a
- 8 municipality for services rendered pursuant to this section shall be paid directly to the county,
- 9 or county officer, or both, as provided in the provisions of the contract, and any compensation
- allowed any county officer under any such contract may be retained by such officer in addition
- 11 to all other compensation provided by law.
 - 52.010. 1. At the general election in 1906, and every four years thereafter, a collector,
- 2 to be styled the collector of the revenue, shall be elected in each of the counties of this state,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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- except counties under township organization, who shall hold his or her office for four years and until his successor is duly elected and qualified. The collector shall [be a resident of] reside in 4 5 the county from which such person [was] is elected throughout his or her term in office.
 - 2. Except in any county with a charter form of government, a candidate for the office of collector shall be at least twenty-one years of age and a resident of the state and the county in which he or she is a candidate for at least one year prior to the date of filing for such office. The candidate shall be a registered voter and current in the payment of all state income taxes and personal and real property taxes.
 - 52.320. 1. The collector of revenue in counties using data processing systems of record keeping, except counties of the first class having a charter form of government, in addition to other duties provided by law, shall coordinate the purification of the tax data flows from the offices of the recorder, county clerk and assessor with that of the collector of revenue in cooperation with the data processing center handling such records.
- 2. In all counties of the first class not having a charter form of government and in any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants the collector of revenue may enter into a contract with a city providing for the collection of municipal taxes by the collector. Any compensation paid by a city for services rendered pursuant to this section shall be paid directly to the county, or collector, or both, as provided in the contract, and all compensation, not to exceed three thousand dollars annually from all such contracts, allowed the collector under any 12 such contract may be retained by the collector in addition to all other compensation provided by law.
 - 54.033. In the event of a vacancy caused by death, resignation, or otherwise, in the office of county treasurer in any county except a county having a township form of government with an office of collector-treasurer and any county with a charter form of government, the county commission shall appoint a deputy treasurer or a qualified person to serve as an interim treasurer until said treasurer returns or the unexpired term is filled under section 105.030. Such individual must be eligible to serve as a county treasurer under section 54.040, and must comply with section 54.090.
 - 54.330. 1. A candidate for county collector-treasurer shall be at least twenty-one years of age and a resident of the county in which he or she is a candidate for at least one year prior to the date of filing for the office. The candidate shall also be a registered voter and shall be current in the payment of all state income taxes and personal and real property taxes. A collector-treasurer shall reside in the county throughout his or her term in office and shall remain in office until a successor is duly elected and qualified.

- 2. County collector-treasurers [in a county having township organization], shall be required to give bonds as other county collectors under the general revenue law, and shall have the sole authority to appoint deputies as provided to other county collectors under section 52.300.
 - [2.] 3. Before entering upon the duties for which they are employed, deputies and assistants employed in the office of any collector-treasurer shall give bond and security to the satisfaction of the collector-treasurer. The bond for each individual deputy or assistant shall not exceed one-half of the amount of the maximum bond required for any collector-treasurer. The official bond required pursuant to this section shall be a surety bond with a surety company authorized to do business in this state. The premium of the bond shall be paid by the county or city being protected.
 - 4. In the event of a vacancy caused by death, resignation, or otherwise, in the office of collector-treasurer, the county clerk shall follow the procedures in section 52.180 that apply when there is a vacancy in the office of collector in other counties.
 - 115.342. 1. Any person who files as a candidate for election to a public office shall be disqualified from participation in the election for which the candidate has filed if such person is delinquent in the payment of any state income taxes, personal property taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or if the person is a past or present corporate officer of any fee office that owes any taxes to the state.
 - 2. Each potential candidate for election to a public office shall file an affidavit with the department of revenue and include a copy of the affidavit with the declaration of candidacy required under section 115.349. Such affidavit shall be in substantially the following form: "AFFIRMATION OF TAX PAYMENTS **AND BONDING REQUIREMENTS**:

I hereby declare under penalties of perjury that I am not currently aware of any delinquency in the filing or payment of any state income taxes, personal property taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or that I am a past or present corporate officer of any fee office that owes any taxes to the state, other than those taxes which may be in dispute. I declare under penalties of perjury that I am not aware of any information that would prohibit me from fulfilling any bonding requirements for the office for which I am filing.

- 17 Candidate's Signature
 18 Printed Name of Candidate."
- 3. Upon receipt of a complaint alleging a delinquency of the candidate in the filing or payment of any state income taxes, personal property taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or if the person is a past or present corporate officer of any fee office that owes any taxes to the state, the department of revenue shall

investigate such potential candidate to verify the claim contained in the complaint. If the 24 department of revenue finds a positive affirmation to be false, the department shall contact the 25 secretary of state, or the election official who accepted such candidate's declaration of candidacy, and the potential candidate. The department shall notify the candidate of the outstanding tax 26 27 owed and give the candidate thirty days to remit any such outstanding taxes owed which are not 28 the subject of dispute between the department and the candidate. If the candidate fails to remit 29 such amounts in full within thirty days, the candidate shall be disqualified from participating in the current election and barred from refiling for an entire election cycle even if the individual 30 31 pays all of the outstanding taxes that were the subject of the complaint.

